App F IX 4

Previous References 1946 47 (Nil)

File No 34-46

Serial Nos 5.7

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1 to 1

Part B for November

SUBJECT

Budget Estimate of Shimoga Town Municipality, 1946-47

L 5965-66 & 14 1-46

Re B. Shimoga.

The Comptroller's

Sanction with certain modifications

The

C. 149-46-47 & 1-10-46 1954/2

From the D C Shimoga Rst

No 113 per A 54/46 d 4/9/46

Fds the budget estimates of the

Shimoga Town hly for the yea

46-47

1) submitted with a draft letter.

to get certain infn from

2/10/46 ma 1/10/46 4) Immediate

1/10/46

To,

The D C Shimoga Rst

camp d 25 d 4/10/46

calls for certain particulars

From the D C Shimoga

No 113 per A54/46 d 12/10/46

Furnishes the infn called for

3) submitted —

the finances of

1944 budget estimates of the Shimoga Mfg.

2803/L of Rs 14,000 made under A 8(g) the receipts side may be deleted, as the system is pending sanction before prot

ey of Special ess in the Shimoga Town Mfg.

4) under expenditure, the provision of Rs 18,000 made E 2(a) conservancy establishment may be deleted, as this expenditure arises only after the levy of special sanitary cess, as referred to under para 3 supra, is sanctioned

Mr 26/10/46
JH

A draft go is put up adopting the other changes proposed by the D C

SR for orders

Revenue) 26/10

Minister for Rev & Comm) 30/10

Secy 31/10/46 Secy 31/10 30/10

OFFICE OF THE MINISTER FOR REVENUE
No. 3240
Date 30.10.46

TYPING SECTION
1.11.1946
REV SECTT.

To,

2023

The D C Shimoga

The comptroller

25965-69 14-11-06

Sanctions — with

certain modifications

Ml 34-46-5

No M3 Per A 54/46-47
Encl Budget Estimate with explanatory note

Office of the Deputy Commissioner,
Shimoga, dated 4th September, 1946

To

The Secretary to Government,
Revenue Department,
Bangalore

Subject - Budget Estimates of Receipts and Expenditure of the Shimoga Town Municipality- 1946-47

Sir,

I have the honour to forward herewith the Budget-estimates of receipts and expenditure of the Shimoga Town Municipality for the year 1946-47, and to state as follows -

2 The Municipal Council, propose to start with an opening balance of Rs 60,221/- and anticipates to realise an income of Rs 3,00,970/- under all the heads Against the total income of Rs 3,61,191/-, the Municipal Council propose to spend a sum of Rs 3,49,109/- leaving a closing balance of Rs 12,082/- at the end of the year 1946-47

Receipts

A Municipal Rates and Taxes

(1) Octroi - The enhanced provision of Rs 65,000/- ~~moves~~ proposed under the head-octroi for the current year 46-47, may be retained in view of the fact that the levy of octroi duty on certain additional articles and the levy of enhanced rate of octroi duty in respect of some articles by the Shimoga Town Municipal Council, has since been sanctioned by Government in their order No L 109/111 106-45-40 dated 2nd July 46

A (8) Conservancy Cess -

Under this head, the Municipal Council has proposed a fresh provision of Rs 14,000/- for the current year 46-47

It has been explained that the Municipal Council would levy special sanitary cess during the current year The proposal of the Municipal Council, received in this connection has been forwarded to Government for according their sanction

page 2

Kind ~~xxx~~ reference is invited to this Office letter No M3 C 2750/45-46 dated 17th July 1945 In view of this, the provision of Rs 14,000/- anticipated as Receipts under Conservancy Cesses, may kindly be retained

C2- Sale of lands

Under the head C2-sale of lands, a sum of ~~Rs~~ Rs 1,00,000/- has been proposed as receipts for the current year 46-47, as against the sanctioned budget provision of Rs 79,500/- for 45-46 It is explained by the Municipal President, that the Municipal Council has proposed to dispose of sites formed in the Hosamane extension as well as in the Park Extension The question of formation of sites in Krishnarajapuram is ascertained to be under the active consideration of the Municipal Council Further, the Municipal Council has since decided to dispose of the existing cattle pound, which is in the heart of the Town. It is likely that the Municipal Council would realise a decent income under sale of lands The actual realisations under sale of sites during 45-46, were Rs 70,000/-

In view of the circumstances explained above, the provision of Rs 1,00,000/- proposed under the head "Sale of sites for the current year 46-47, may kindly be reduced to Rs 75,000/-

09- License Fees

The enhanced provision of Rs 3,000/- proposed under 'License Fees" for 46-47, may be reduced to Rs2,000/- for want of proper explanation

E Miscellaneous - 7 Stamp-Revenue

In pursuance of Government Order No L 11948/M1 184-44-2 dated 11th June 1945 sanctioning the levy of a duty on transfers of immoveable property in the shape of an additional stamp duty as specified in Section 61(b) (xiii) 264A

page 3

264 A of the Town Municipalities Act by the Shimoga Town Municipal Council, a sum of Rs 3,000/- has been proposed for the current year 46-47 It may kindly be retained

The other items called for no remarks With the above modifications, the total receipts work up to Rs2,72,960/- as against Rs 3,00970/- proposed by the Municipal Council

Expenditure

A2- Municipal Office - Salary of Establishment -

Temporary -

Under this head, a fresh provision of Rs 1,080/- has been proposed by the Municipal Council for the current year 46-47, towards the entertainment of two additional hands on Rs 25-1-40 each per mensem One to work as Cashier, in connection with the maintenance of accounts re water supply and the other to look after the Mohtarfa accounts Regarding the former, the revised water supply bye-laws of the Municipality have been forwarded to Government for sanction and their orders are awaited on receipt of orders of Government, sanctioning the water supply bye-laws, the question of entertaining a cashier will be considered and suitable proposals will be submitted, if found neccssary and orders of Government will be obtained therefor

Regarding the latter, Viz , the entertainment of an additional clerk on Rs 25-1-40 to look after the mohtarfa accounts, this post has been sanctioned by this Office for a period of one year from 1st June 1946, in view of the urgency of the matter The provision of Rs 1,080/- may kindly be retained

A (2) (b) Miscellaneous -

The provision of Rs 3,200/- proposed under the above head towards the maintenance of a Lorry during 46-47 with an establishment of a Driver on Rs 40/- plus D A Rs 10/- and a cleaner ~~xxx~~ pay Rs 18/- plus D A Rs 8/- each per mensem with other incidental charges, may kindly be retained,

subject to its utilisation after obtaining the required sanction as per rules

The other provision of Rs 1,500/- proposed under Printing Charges in connection with the General Municipal Election to be held for reconstituting the Municipal - Council from 1-5-46, may be reduced Rs 1,000/- only, as the sum of Rs 1,500/- now proposed is rather excessive If additional funds are required in this connection, due sanction will be obtained therefor

A-2(B)

The other provision of Rs 150/- proposed under the head A(2)(b) towards lunch charges, may kindly be retained, subject to its utilisation after obtaining the previous sanction of Government The expenditure of the kind is allowed in respect of District Boards

A II Collection- other taxes- Mohturfa

The enhanced provision of Rs 3,900/- proposed under the above head for 46-47, includes provision towards the payment of enhanced rate of cycle allowance from Rs 3/- to Rs 5/- per mensem to each of the Bill Collectors The - question will be examined on merits on receipt of proposals in this respect and sanction of Government will be obtained therefor, in due couse In view of this, the enhanced - provision of Rs 3,900/- may be allowed subject to its utilisation after obtaining the required sanction of Government

D Public Works

Against the sanctioned budget provision of Rs82,000/- under public works for the year 1945-46, an enhanced - provision of Rs1,37,400/- has been proposed for the current year 1946-47 The actuals under Public Works upto end of June 46, were Rs 96,876/- As in the previous year, the Municipal Council has proposed to take up several works, both repairs and original (as per statement enclosed)

during the current year 46-47

The Municipal Council propose to spend a sum of Rs 1,37,400/- under Public Works as detailed below -

1	Original works	Rs 83,000/-
2	Repairs	Rs 24,700/-
3	Compensation	Rs 10,000/-
4	Tools & Plant	4,600/-
5	Establishment charges	5,100/-
6	Providing public Taps	10,000/-
		Rs 1,37,400/-

It is explained by the Municipal President that some of the works which were taken up for execution during 45-46, and which were in progress, have to be completed during the current year 46-47

Further, the work connected with the Tairing the Doddapet Road at an estimated cost of Rs 20,000/- (as sanctioned by Government) has to be taken up during the year With a view to enable the Municipal Council to complete all the incomplete works of the previous years, and to take up some of the urgent and important original works during the year, the provision of Rs 1,37,400/- may be reduced to Rs 1,05,000/- with definite instructions that the Municipal Council should not incur additional expenditure under public works during 46-47

Details of works -

1	Original works	Rs 40,000/-
2	Repairing works	22,000/-
3	Adoption of Anti-malaria scheme I stage Moiety to be borne by the Mlty	17,400/-
4	Compensation	6,000/-
5	Tools & Plant Charges	4,600/-
6	Establishment charges	5,000/-
7	Providing public Taps	10,000/-
	Total Rs	1,05,000/-

The provision of Rs 1,05,000/- as proposed above may kindly be sanctioned under the head D Public Works for the curient year 1946-47

E 2- Conservancy & Sanitation -

(a) Establishment - Under this head an additional provision of Rs 18,000/- has been made for the current year It is explained that it is due to the fact that the Municipal

Municipal Council ~~xx~~ will have to employ about 75 Scavengers to attend ~~xxx~~ to the cleaning of private latrines, if the scheme for levying Special Sanitary Cess is given effect to in the current year The proposal of the Municipal Council to levy Special Sanitary Cess, has already been forwarded to Government for sanction, as explained on the receipt side of the Buaget

In view of this, the fresh provision of Rs 18,000/- proposed for 46-47, may kindly be retained subject to its utilisation after obtaining the provision sanction of Covernment in this respect

The Municipal Council has proposed to entertain one additional Sanitary Inspector in grade Rs 35-2-55 -4-87/- an additional conservancy Daffadar on salary of Rs 15/- plus C A Rs 5/- per mensem during 46-47 proposals have been forwarded to Government for sanction Vide this Office letter No M 3 C 2037/45-46 dated 31st May 46

As the Municipal Council has omitted to make due provision in this respect, a sum of Rs 1,100/- has been included in this Office for the purpose under the head E2 Conservancy and Sanitation, thus bringing the total (E2) to Rs 39,260/- This may kindly be retained

E (2) Hire of Conservancy Carts

Under the above head, Rs 11,000/- only has been provided for 46-47 The Municipal Council has recently accepted the tender of one Mr Nemaji Rao, at Rs 95/- per cart The entertainment of 12 Conservancy Carts at Rs 95/- per mensem with effect from 1-7-46, has since been sanctioned by Government The actual cost would therefore work up to Rs 13,680/- hence the provision of Rs 11,000/- as originally proposed by the Municipal Council may be enhanced to the actuals of Rs.13,680/-

E (6) Markets

Under this head, the Municipal Council has provided a sum of Rs 396/- to meet the following items of expenditure

items of expenditure during 1946-47

1	pay of a watchman	Rs276/-
2	Allowances to the Veterinary Inspector	-120/-
		396/-

With a view to entertain ~~two~~ two watchmen for keeping watch at the vegetable market and the new Shenay maidan, the Municipal Council has submitted ~~proposed~~ to entertain 2 watchmen on a pay of Rs 12/- plus D A 8/- each per mensem

Due provision has been made in this office for the purpose, and the provision of Rs 396/- is enhanced to Rs 876/- The enhanced provision may kindly be retained subject to its utilisation after obtaining the required sanction

E (7) Cattle Pound -

The additional provision of Rs 516/- proposed under the head E7 Cattle pound towards the establishment of an additional cattle pound at Islapura and to entertain an additional pound-keeper, may be retained subject to its utilisation after obtaining the required sanction

E (9) Water Supply

Against the anticipated expenditure of Rs 33,560/- under the water supply annual-maintenance charges-for 46-47 (Vide Budget figure furnished by the-Sanitary Engineer, Bureau of Sanitary Engineering, Bangalore, in letter No 103/ dated 10-8-46 the - Municipal Council has proposed a reduced provision of Rs32,000/- only as per the explanation furnished in the explanatory notes attached to the draft budget The Sanitary Engineer, states the provision of Rs 33,560/- proposed by him is necessary and-that it may be reserved In the circumstances the provision of - Rs 32,000/- is enhanced to 33,560/- It may kindly be allowed

E (12) Music Charges -

Radio Establishment -

The provision of Rs 120/- proposed towards the payment of allowance to one of the clerks of the Municipal Office who attends to the Radio Tuning work, may be retained, subject to its utilisati after obtaining the previous sanction of Government to incur the

incur the the expenditure in question

F.(c) Contributions- to private Schools

The sum of Rs 2,000/- provided under the above head for payment of grant to the private National High School started at the place during 46-47, may be deleted, in view of the straitened financial condition of the - municipality and the other heavy and obligatory commitments, which the Municipal Council has to discharge

H Miscellaneous -

The provision of Rs 8,001/- under the head-H Miscellaneous, includes the following items Viz , provision to pay several contribution of optional nature, Viz ,

1	towards Local Scout Association	Rs 25/-
2	Red Cross Society	25/-
3	towards the local Vyayamasala	60/-
4	towards the Govt High School Canteen	200/-
5	towards the Intermediate college canteen	100/-

The providions made towards the above items, may kinaly be retained, subject to their utilisation after obtaining the previous sanction of Government

I (5) Bicycle and House Building Advances

The fresh provision of Rs 2,000/- proposed towards the grant of bicycle and house building advances to the employees of this Municipality (being of an optional nature) may be deleted as the Municipal Council has to provide funds to meet other obligatory items

I Public Debt

The provision of Rs 39,464/- proposed under the head-I public Debt includes the following

1	Repayment of the arrears of water supply loan amount	Rs3,594/-
2	-do- towards the New Shandy Maiden loan	14,970/-
3	-do- Loan sanctioned to the Municipal Food Grain Depots	10,000/-
4	Repayment of 4th instalment of the arrears of water supply - maintenance charges as per G O No L 8938-41/M1 141-41-13 dated 6th March 43	10,900/-
	Total r	39,464/-

The other variations call for no remarks With the modifications suggested above, the total expenditure would work up to Rs 3,18,029/- as against 3,49,109/- proposed by the Municipal Council

The total abstract figures under receipts and expenditure for 45-46, as proposed above would stand as follows -

Receipts for 46-47

	Budget Head		Rs
1	A	Municipal Rates & Taxes	1,47,300
2	B	Realisations under special Acts	2,400
3	C	Revenue Derived from Municipal - property.	1,07,450
4	D	Grants & Contributions	--
5	E	Miscellaneous	5,810
6	F	Public Debt	10,000
		Grand Total	2,72,960/-

Expenditure for 46-47

	Budget Head		
1	A	General Administraton	34,610
2	B	Public Safety	13,850
3	C	Public works carried out by P W Dept	
4.	D	-do- by the Municipal Agency	1,05,000
5	E	Public Health & Convenience	1,03,444
6	F	Public Instruction	---
7	G	Grants & Contributions	660
8	H	Miscellaneous	8,001
9	I	Public Debt	52,464
		Grand Total Rs	3,18,029

The abstract figures of the Budget, under receipts and expenditure, as per modifications suggested above, will be as under -

1.	Opening balance for 46-47	Rs 60,221
2	Receipts for 46-47	2,72,960
	Deduct special Items 1 Sale of lands 75,000 2 Fines & Compounding fees 500/- 3 Debt Head 10,000 Rs 85,500/-	
	Normal Income Rs1,87,460/-	
	Total Receipts	3,33,181
	Total Expenditure	3,18,029
	Deduct special items	
1	Compensation Rs 6,000/-	
2	Debt Head 52,464	
	Total 58,464	
3	Normal Expenditure 2,59,565	
	Closing Balance	15,152/-

According to the above figures, the normal expenditure is more than the normal income and the closing balance at the credit of the Municipality is far below the prescribed minimum

The budget estimates as proposed above for the year 46-47, may kindly be sanctioned

General.

It is necessary that the Municipal Council should take prompt steps to improve its financial condition The entire outstandings under mohatarfa and the miscellaneous demand amounting to Rs 25,814/- (as stood on 1-7-46) should be arranged to be collected early

The Municipal Council should curtail expenditure on establishment charges and towards expenditure of optional nature, by observing strict economy

The draft copy of the budget estimates and the explanatory note of the Municipal President are forwarded herewith

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

msp 2

Appendix F G—1]

SUBJECT.

Section

File No

Serial No

Diary No of letter replied to

General and Revenue Secretariat.

the

Date of issue

Signed by

List of enclosures

Copied by

Examined by

With reference to your letter No 173 per A 5-4/46 of 4-9-46 re the budget estimates of the Shimoga Town Municipality, I am directed to request you to intimate immediately if the provision of Rs 14,000 made under A & Conservancy cess on the receipts side of the budget may not be deleted from any such

WD 02/40—GPB—2 000—24 6 46

if not and under what item of E 2 on the expenditure side the provision of Rs 1,100/- in connection with the entertainment of an additional sanitary inspector and a conservancy staff should be made and if this provision is made, whether the total under E 2 will not be Rs 46,560 and not Rs 39,260/- as referred to in your letter under reply, the total under E 2 without the addition of Rs 1,100/- amounts itself amounts to Rs 45,460 " "

Records accompany for verification & return within 5 days with the above information

I have etc

for

J Rowsey

No M3 Per A 54/46-47
Encls Budget estimate, Resolution copy and Explanatory note

Office of the Deputy Commissioner,
Shimoga District,
Dated, Shimoga, 12th October 1946

2823
12 OCT 1946
BRANCH

To

The Secretary to Government,
Revenue Department,
BANGALORE

Sir,

Subject - Budget Estimates 1946-47 - Shimoga Town Municipality -

***

With reference to your letter No I 25 dated 4th October 1946 on the above subject, enquiring as to why the provision of Rs 14,000/- proposed under the head A-Municipal Rates and Taxes - Conservancy cess - for the current year, may not be deleted pending sanction of Government, etc, I have the honour to state that this item was retained in the draft Budget of the Municipality in view of the reason that a recommendation had been made to Government, for sanctioning the proposal of the Municipal Council Shimoga to levy conservancy cess - vide this office letter No M3 C 2750/45-46 dated 17th July 1945

In view of this proposed levy of conservancy cess, adequate provision to entertain 75 scavengers and to meet an expenditure of Rs 18,000/- on this account has been proposed under expenditure side under the head E 2(a) conservancy Establishment - in the draft Budget of the Municipality, submitted for sanction

With a view to cover up the proposed expenditure, it appears necessary to retain the provision of Rs 14,000/- under conservancy cess on the Receipt side of the Budget

With regard to the other point viz, the correct total amount under the head E (2) Conservancy and sanitation, I might be permitted to say that the totals under E(2) (a) conservancy and Sanitation Establishment for the current year, allowing the fresh provision of Rs 1,100/- towards included in this office towards the entertainment of an Additional Sanitary Inspector and a conservancy Daffedar, would be Rs 39,260/- as per details noted below -

P T O

E (2) (a) Conservancy Establishment.-

1	Permanent	-Rs	2,750/-
2	Temporary		17,000/-
3	Provision for entertaining additional establishment, i e, 75 scavengers to attend to the cleaning of latrines, when the levy of conservancy cess is given effect to		18,000/-
4	Provident Fund to sweepers		410/-
	Total Rs		38,160/-
5	pay and allowances of the additional Sanitary Inspector and the Municipal Daffedar recently sanctioned by Government		1,100/-
	Grand Total		39,260/-

As per modifications suggested in regard to item No E (2)(c and (d) hire of carts etc, vide page 6 of this office letter No M3 Per A 54/46447 dated 8th September 1946 addressed to Government, I write to state that the actual totals would be Rs 19,980/- as detailed below -

E (2) (c) -

1	Hire of carts as proposed in this office	Rs	13,680/-
2	Repair of carts		50/-
3	Purchase of dustbins		200/-
4	Purchase of brooms		50/-
	Total E (2) (C)	Rs	13,980/-

E (2) (d),- Plague and Cholera charges Rs 2,000/-
Antimalaria work 4,000/- } 6,000/-

Totals for E(2)(C) and (d) 19,980/-

The actual grand totals under the head E 2 Conservancy and Sanitation would work up to Rs 59,240/- this figure viz, Rs 59,240/- had been proposed for adoption in this office letter dated 4th Sep '46, as against the total expenditure of Rs 55,460/- proposed by the Municipal Council

In the circumstances explained above, I request that Rs 59,240/- shown under the head E 2 Conservancy and Sanitation may kindly be retained

The

(PAGE 3)

M A M 1—Rule 18]

BUDGET ESTIMATES

OF THE

Shimoga Town Municipality

for the year 1946 -1947

(Prescribed by G O Nos 2243 54 -MI 138 12 1 dated 11th September 1921
and 9545 57—MI 138 12-10 dated 31st May 1913)

WD 02139—GPB—200—26 3 43

A —Abstract estimates of Revenue and Expenditure for the year 1946—1947

Items	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Difference between columns 3 and 4	Difference between columns 2 and 3	Items	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Difference between columns 10 and 11	Difference between columns 9 and 10
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Receipts							*Expenditure*						
A Municipal rates and taxes	147300	105500	138750	101991			A General Administration	35110	25670	29715	26173		
B Realization under special acts	2400	2179	1550	1435			B Public Safety	13850	11905	11850	10652		
C Revenue derived from Municipal property and powers apart from taxation	135460	102974	91391	97177			C Public works carried out by P W D						
							D Do by Civil Dept	137400	112240	82000	22130		
							E Public Health convenience	97624	73539	96587	72385		
D Grants of contributions	—	15000	—	20000			F Public Instruction	2000	—	—	100		
							G Contributions and grants in aid (Private)	660	660	660	685		
E Miscellaneous	5810	1195	2610	3347			H Miscellaneous	8001	4540	7961	1916		
F Public Debt	10000	11563	10300	13819			I Public Debt	54464	21250	47527	51591		
Total Receipts	300970	238413	244601	237769			Total Expenditure	349109	249804	276300	185632		
Opening Balance	60221	71612	60495	19475			Closing Balance	12082	60221	28796	71612		
Grand Total	361191	310025	305096	257244			Grand Total	361191	310025	305096	257244		

President,
Town Municipal Council
Shimoga
16/5/46

B Statement showing details of estimates of receipts for the year 1946—1947

Items of Receipts	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
A Municipal Rates and Taxes—					
1 Octroi	65000	48000	60000	49266	
2 Taxes on buildings and lands	24000	20000	23000	19791	
3 Taxes on vehicles and animals	4000	3579	4000	3249	
4 Taxes on professions and trades	1800	1635	1500	739	
5 Tolls and ferries	17000	16416	15500	15769	
6 Water tax	12000	9000	11500	6922	
7 Lighting tax	6000	4500	5750	3783	
8 Conservancy cesses (including scavenging and latrine rates)	14000		14000		
9 Mohatarfa—					
(a) Shop tax (b) Oil mill tax (c) Cart tax	3500	2370	3500	2481	
Total 9					
10 Other taxes (to be specified)					
Total A	147300	105500	138750	101991	
B Realizations under Special Acts—					
1 Pounds—					
Fines for cattle trespass	1500	1440	800	681	
Sale of stray cattle	500	439	400	469	
~~Refund of~~ feeding charges	400	300	350	285	
Other items					
Total					

2	Public conveyances—				
	Carr age license fees				
	Fees for driver s badges				
	Other items				
	Total 2	2400	2179	1550	1435
3	Other items (to be specified)				
	Total B				
C	Revenue derived from Municipal property and powers apart from taxation—				
1	Rents of buildings lands etc	2000	1554	2500	2261
2	Sale proceeds of lands and produce of lands etc —				
	Sale of lands	100000	75810	60000	67770
	Sale of grass				
	Sale of trees				
	Amarayi				
	Other items				
	Total 2				
3	Conservancy receipts (other than taxes and rates)—				
	Sale of manure night soil street refuse etc	2500	1000	2500	463
4	Sale proceeds of smuggled goods				
5	Fees and revenue from educational institutions—				
	Water Serv ce. School fees	19000	16763	18000	18393
	Other receipts				
6	Fees and revenue from markets ~~and slaughter-houses.~~—	1000		1000	1300
	Income from markets Vegetable,	1000	3867	2400	3414
	Income from slaughter houses	1800			
	Mutton Stalls Ele.	1500			
	Bus ~~Stands~~ Stalls	900			

B Statement showing details of estimates of receipts for the year 1946–1947 *contd*

Items of Receipts	Estimate for the ensuing year 1946–1947	Revised estimate for the current year 1945–1946	Sanctioned estimate for the current year 1945–1946	Accounts of past year 1944–1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
7 Fees and revenue from tramway					
8 Notice and warrant fees and interest	10	5	10	15	
9 License fees—					
Firewood depots					
Charcoal depots					
Kerosene oil depots					
Brick kilns					
Pottery kilns					
Lime kilns					
Camphor boiling					
Dyers stalls					
Mutton stalls					
Beef stalls					
Erection of pendals					
Excavation of clay or earth					
Fire works					
Cart stands (private)					
~~Tobacco~~ license fees	3000	2700	1600	1826	
Total 9					
10 Other fees—					
Fees for storage in Octroi koti—					
Octroi rahadari fees					
Baramarga fees					
Municipal cart stand fees	250	240	200	300	

	Demurrage fees						
	Total 10						
11	Fines and Compounding fees -	500		420		150	360
12	Interest on investments			10		31	
13	Land Revenue and cesses						
14	Revenue from sewage farms						
15	Other items—						
	Sale of fish in tanks						
	Sale of fort stones						
	Sale of unserviceable articles						46
	Miscellaneous	2000		615		3000	1029
	Total 15						
	Total C	135460		102974		91391	97177
D	Grants and Contributions -						
	From Government—						
	For road repairs						
	For sanitary purposes Sewerage Works	-		15000			
	For ~~educational~~ Water Supply purposes						10000
	~~Punaiya's Chattram feeding~~ charges for Anti Malaria Works						10000
	Total 1						
2	From District Funds -						
	For road repairs						
3	From other sources—						
	(a) Local Funds General						
	(b) Muzrai Funds						
	(c) Other sources (to be specified)— Repairs of Railway approach road Sringeri Mutt						-
	Total 3						
	Total D	-		15000		-	20000

B Statement showing details of estimates of receipts for the year 1946—1947 (*concld*)

Items of receipts	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
I Miscellaneous—					
Electr echargeson Rented Buildings 1 Recoveries on account of services rendered to private individuals	150		150	~~130~~	
2 Loss of Vehicle Tax — ~~Lapsed Deposits~~	260	260	260	130	
3 Refunds and recoveries	200	60	400	404	
4 Boarding Charges Other items (to be specified)—	300	75	200	169	
5 Recoveries of overpayment of previous years Cruelty Contributions	800	800	500	685	
6 Entertainment Tax	1100		1100	1959	
7 Stamp Revenue	3000				
Total F	5810	1195	2610	3347	
II Public debt—					
1 Loans					
2 Deposits	5000	8700	5000	7509	
3 Advances	2000	465	2000	3534	
4 Edn. Cess Other items (to be specified)—	3000	2400	3300	2776	
New extension receipts (Bangalore City)					
Stock credits					
Total Public Debt	10000	11565	10300	13819	
Total Receipts	300970	238413	244601	237769	

C Statement showing details of estimates of Expenditure for the year 1946 —1947

[*N B* —Details of establishments should not be shown in this statement]

Items of Expenditure	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
A General Administration—					
I Head Office—					
1 Deputy Commissioner's Office—					
(*a*) Salary of establishment—contribution towards the pay of the establishment of the Local Fund Department of the Deputy Commissioner's Office					
(*b*) Travelling allowance					
(*c*) Contingencies					
(*d*) Furniture					
(*e*) Stationery supplied by Government Stationery Depot					
(*f*) Miscellaneous					
2 Municipal Office—Total 1 C A to Pres dent C A to Vice P sident	600 360	472 360	600 360	523 295	
(*a*) Salary of establishment pay of Chief Officer	1824	1635	1824	1675	
Contribution towards the salary of Local Fund clerks—					
Permanent	4000	3700	3945	3865	
Temporary, Cashiers and Mohalarba Clerks	1080		540	-	
Local allowance	200	150	150	150	
(*b*) Travelling allowance					
(*c*) Contingencies	250	120	250	131	
(*d*) Furniture	600	400	1000	283	
(*e*) Stationery supplied by Government Stationery Depot	400	250	350	516	

C Statement showing details of estimates of expenditure for the year 1946—1947 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Explanation for variations between cols 2 and 3
1	2	3	4	5	6
(*f*) Miscellaneous—					
Purchase and maintenance of motor cars	3200		-		
Purchase of books and journals	50	25	30	37	
Book binding charges	50	25	25	-	
Postage charges	36		36	} 36	
Telegram charges	10				
Printing charges	1500	600	400	380	
Local fund charge	600	1000	1000	-	
Clothing charges	500	500	1000	363	
Expenditure connected with Belts and badges Fittings	150				
Total (*f*)					
Total 2					
Total 1					
II Collection—					
I Octroi—					
(*a*) Establishment					
Permanent	12000	9330	10000	9841	
Temporary					
Revision of Establishment					
Total (*a*)					
(*b*) Commission					

	(c) Other charges (to be specified)—									
	Rewards	100				100		7		
	Rent									
	Contingencies	200			40	200		109		
	Miscellaneous									
	Total (c)									
	Total 1									
2	Other taxes—									
	(a) Establishment—									
	Permanent (Mohatarfa)	3900			3698	3865		3569		
	Temporary									
	Total (a)									
	(b) Commission pay of Assessing Officer				837	250		1100		
	(c) Other charges (to be specified)									
	Contingencies									
	Painting door numbers							74		
	Bicycle badges	300			200	350		81		
	Total (c)									
	Total 2									
3	Rents and other receipts—									
	Establishment—									
	Permanent									
	Temporary									
4	Refunds	-			-	200		-		
	Total II									
III	Pensions and gratuities including pensionary contribution on account of employees lent to the Municipality	3200			2328	3240		3138		
	Total A	35110			25670	29715		26173		

C Statement showing details of estimates of expenditure for the year 1946--1947 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1946 1947	Revised estimate for the current year 1945 -1946	Sanctioned estimate for the current year 1945 -1946	Accounts of past year 1944 - 1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
B Public Safety					
1 Fire protection—					
(*a*) Establishment —					
Permanent					
Temporary					
(*b*) ~~Other~~ charges Municipal Buildings to be specified)	1000	580	600	613	
2 Lighting charges -					
(*a*) Establishment					
(*b*) Other charges					
~~Petrol lighting~~ charges for Radio repair - Purchases of oil wick etc	150	150	150	49	
(*c*) Lighting by contract					
(*d*) Electric lighting charges of Street Lights	12500	11175	11000	9920	
Total 2					
3 Rewards for destruction of wild animals snakes dogs etc —					
Capturing and deporting of monkeys	200		100	70	
Destruction of snakes					
Destruction of dogs and bitches					
Total 3					
4 Miscellaneous					
Total B	13850	11905	11850	10632	

C	*Public Works carried out by Public Works Department—*							
	(1) Original works							
	(2) Repairs							
	(3) Establishment							
	(4) Tools and plant							
	Total C							
D	*Public Works carried out by Civil Department—*							
	(1) Original works	83000		6000		10000	8482	
	(2) Repairs	24700		75000		51476	7365	
	(3) Compensation	10000		5000		5000	2705	
	(4) Tools and plant	4600		8740		8000	174	
	(5) Establishment charges—	5100		4500		4524	3404	
	Permanent							
	(6) Anti Malaria and Filling Work ~~Contribution towards the salary of Work Inspector or Sanitary or Assistant Sanitary Inspector~~			10000				
	(7) Contingencies for Prev dug Public Taps	10000		3000		3000		
	Total (5)							
	Total D	137400		112240		82000	22130	
	Public Health and Convenience—							
	Health Office—							
	(a) Health Officer							
	(b) Establishment—			—				
	Permanent							
	Temporary			-	-			
	(c) Other charges							
	Total 1							-

C Statement showing details of estimates of expenditure for the year 1946 —1947 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1946—1947		Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2		2	4	5	6
Conservancy and Sanitation						
(a) Establishment—						
Permanent	4750		18900	2664	17363	
Temporary	17000			16932		
Provision for additional establishment or revision of establishment — 15 Scavengers —	18000			18000		
Local allowance Contribution to Prov. Sent. Fund for Sweepers — Pay and allowances for motor Inspector	410		150	410	-	
Entertainment of the Medical Sanitary Officer & the Conservancy Officer	1100					
Total (a)		39260				
Road watering and cleaning						
(c) Other charges (purchase of carts dust bins etc)—						
Hire of carts permanent						
Hire of carts temporary	11000	13680 (as per mode of calculation suggested in the letter)	9800	11040	11016	
Purchase of carts						
Repair of carts	50	50		50		
Purchase of dustbins	200	200		200		
Purchase of brooms tools and plant	50	50		50		
Miscellaneous						
Total (c)		13980				

(d) Plague Cholera and other charges	2000 ✓	3000	2000	16
Epidemic Diseases Hospital—				
Establishment for Anti Malaria Works	4000 ✓	3600	4000	4716
Dieting charges				
Rations to the poor				
Bedding and clothing				
Uniforms to servants				
Contingent charges				
Furniture and fittings				
Repair and improvement of sheds				
Total E D Hospital				
Disinfection—				
Establishment				
Preparation of emulsion etc				
Uniforms to Inspector and coolies				
Total Disinfection				
Inoculation rewards				
Watchman for Health Camp				
Total Plague charges				
Cholera charges				
Total (d)	6000			
Total 2	59,240 ✓			

55460 / 1100 = 50 | 55460 / 1100 = 50 | 55460 / 1100 = 50

Abstract:
Es (2) (a) Rs 39,260
" (c) " 13,980
" (d) " 6,000
Rs 59,240 ✓

C Statement showing details of estimates of expenditure for the year 1946—1947 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(*e*) Grants to other Medical Institutions (to be specified)					
St Martha's Hospital Bangalore					
Church of England Zenana Mission Hospital Chennapatna					
Pedfern Memorial Hospital Hassan					
(*f*) Charges for treatment of indigent patients in the Pasteur Institute					
(*g*) Veterinary Hospitals and Dispensaries	162	162	162		
(*h*) Vaccination					
(*i*) Establishment					
Permanent	630	612	628	584	
~~Temporary~~ Cost of Vaccine Lymph	321	321	321	236	
(*ii*) Other items	100	40			
Total (*h*)					
Total 3					
Registration of Births and Deaths					
Establishment					
Permanent					
Temporary					
Contingencies			20		
House rent					
Total 4					

5	Maintenance of public gardens and buildings—						
	Establishment	672		600		672	532
	Purchase of plant seed etc	50		50		50	-
	Cart hire						
	Miscellaneous						
	Total 5						
6	Markets and Slaughter houses—						
	Market establishment	276		276		276	180
	~~Slaughter-house establishment~~ Allowance of the Veterinary Inspector	120		120		120	10
	Miscellaneous						
	Total 6						
7	Cattle pounds—						
	Establishment	516		490		504	468
	~~Commission~~ Temporary Establishment	516		-		516	-
	Feeding charges	400		400		350	265
	Rewards to impounders					25	
	Total 7						
8	Public Conveyances—						
	~~Establishment~~ Hire Charges of carts for Gang Works					1440	479
	Contingencies						
	Drivers badges						
	Printing numbers of carriages						
	Total 8						

Prov ded under E 2 c Hire of carts

C Statement showing details of estimates of expenditure for the year 1946 —1947 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
9 Water supply and maintenance charges—					
Maintenance of water works and supply of water	32000	30446	30446	29791	
Watchers or Guards—					
Permanent					
Temporary					
Miscellaneous					
Total 9					
10 Fairs and Festivals—					
Market Shows	100		100		
Decoration charges					
Other items					
Total 10					
11 Sewage farms					
12 Avenues—					
Miscellaneous—	1000		100		
Burial ground watchmen					
Watch makers allowance					
Music charges Radio Establishment	120	120	180	120	
Other items					
Total 13					
Total E	97624	73539	96587	72385	

F Public Instruction—										
1 Municipal Schools—										
(*a*) Establishment										
Permanent—										
school										
school										
school										
Temporary—										
school										
Total (*a*)										
(*b*) Other charges										
Rent										
Contingencies										
Printing charges										
Prize books										
Purchase of books maps kindergarten apparatus etc										
Miscellaneous										
Total (*b*)										
Total 1										
2 Contributions and grants to—										
(*a*) Private Schools and Colleges—	2000		-					100		
(Here enter names of schools with monthly grants)			'		'					

C Statement showing details of estimates of expenditure for the year 1946—1947 (*contd*)

Items of Expenditure	Estimate for the ensuing year 1946—1947	Revised estimate for the current year 1945—1946	Sanctioned estimate for the current year 1945—1946	Accounts of past year 1944—1945 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(*b*) Provincial Funds					
(*c*) Village School Funds					
Total 2					
3 Other charges—					
Establishment					
Total F	2000			100	
G Contributions and Grants in aid (private)—					
1 Reading Rooms and Libraries—	600	600	600	625	
Srinivasa Mandiram Bangalore					
Free Library Chikmagalur					
2 Other items (to be specified) Halula Samaja	60	60	60	60	
Moiety of income payable to Sringeri Mutt					
Total G	660	660	660	685	
H Miscellaneous-					
1 Interest on loans	4956	2000	4956	-	
2 Actual cost of work done for private individuals					
3 Law charges	1600	1200	1600	1180	
4 Charitable institutions—					
5 (a) Home for incurable paupers— Local Scout Association	25	75	25	25	
6 Establishment Akshaya Prachar Samsthe	-	150	150	-	
Feeding charges					
Total (*a*)					

(b) Langarkhanas—				
Money doles Red Cross Society	25	25	25	25
~~Clothing charges~~ Baby Show			50	
Celebraval of H H Birth Day	100	80	50	
The Mahavaras — Total (b)	60	60	60	60
Contr. Untimlo Vyamashala				
(c) Chattrams—				
Establishment	700	640	660	541
~~Feeding charges~~ Purchase of Vessels	100	40	50	30
Contingencies Total (c)	50	10	50	-
(d) Others (to be specified) Hostel Contra	200	100	100	-
Intermid alcove for contra Total 4	100	100	100	-
5 Other items (to be specified) Refund of Sale Value	25	-	25	
Allowance to the clerk for attending Expenditure of previous years adjusted in the current year the Railway Duplicate Works	60	60	60	55
Total H	8001	4540	7961	1916
1 *Public Debt*—				
1 Loans	39464	15000	39464	10899
2 Deposits	4000	6000	4000	3821
3 Advances +5 ×	6000	250	4063	35156
4 Other items (to be specified) ~~Educes~~	3000			1715
× 5 Advances for purchase of Byrasandra New ~~extension~~ charges (Bangalore City) Building Houses —	2000		-	
Stock debits				
Total 1 Public Debt	54464	21250	47527	51591
Total Expenditure	349109	249804	276300	185632

President,
Town Municipal Council
Shimoga
16/5/46

D Statement showing the estimate of demand, collection and balance under Municipal rates and taxes

Details		Octroi	Tax on buildings and lands	Taxes on vehicles and animals	Taxes on professions and trades	Tolls and ferries	Water tax	Lighting tax	Special sanitary cess	Shop tax	Oil mill tax	Cart tax	Other taxes to be specified	Remarks
1		2	3	4	5	6	7	8	9	10	11	12	13	14
I Estimate for the ensuing year 1946–1947	1 Opening balance of arrears		4114	-	4066	-	8908	8723	-	4403				
	2 New demand	65000	24000	4000	1800	17000	12000	6000	14000	3500				
	3 Total	65000	28114	4000	5866	17000	20908	14723	14000	7903				
	4 Remission								-					
	5 Collection	65000	24000	4000	1800	17000	12000	6000	14000	3500				
	6 Closing balance of arrears	-	4114	-	4066	-	8908	8723	-	4403				
II Revised estimate for the current year 1945–1946	7 Opening balance of arrears	-	4114	-	4066	-	8908	8723		4403				
	8 New demand	48000	20000	3000	1635	16416	9000	4500	-	2370				
	9 Total	48000	24114	3000	5701	16416	17908	8723	-	6773				
	10 Remission													
	11 Collection	48000	20000	3000	1635	16416	9000	4500		2370				
	12 Closing balance of arrears	-	4114	-	4066	-	8908	8723	-	4403				

III Sanctioned estimate for the current year 1945—1946	13 Opening balance of arrears	-	4114	-	4066	-	8908	8723	-	4403	
	14 New demand	60000	23000	4000	1500	15500	11500	5750	14300	7903	
	15 Total	60000	27114	4000	5566	15500	20408	9973	14300	12306	
	16 Remission	-									
	17 Collection	60000	23000	4000	1500	15500	11500	5750	14300	7903	
	18 Closing balance of arrears	-	4114		4066	-	8908	8723		4403	
IV Actuals for the past year 1944—1945	19 Opening balance of arrears	-	7439	-	3818	-	7497	3840	-	4889	
	20 New demand	49266	16466	3200	997	15769	8333	4166	-	2000	
	21 Total	49266	23905	3200	4805	15769	15830	8006	-	6889	
	22 Remission										
	23 Collection	49266	19791	3200	739	15769	6922	3783	-	2486	
	24 Closing balance of arrears	-	4114	-	4066	-	8908	8723	-	4403	

E Statement showing the *variation in the scale* of establishments adopted in the budget estimate for the year 1946—1947,

and that for 194 —194

Head of account	Designation	For the year				Authority for variation
		1945—1946		1946—1947		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7
1 I (2) Office Est	(1) Cashier	-	-	1	25-1-30-1-40	Proposals are under Correspondence
	(2) Mohatarfa cum	-	-	1	- Do -	- Do -
3 5 Est	(1) Municipal Overseer	1	85/-	1	80-5-125-10-175	- Do -
5 7 Temp Est	(1) Pound keeper	-	-	1	15+8+1-8-0	- Do -
	(2) Peon	-	-	1	10+8	- Do -

F Statement showing the Public Works to be carried out during the year 194 —194

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 194 —194		Remarks
			Actual to the end of the previous year 194 —194	Probable during the current year 194 —194	Works in progress	Works not commenced	
1	2	3	4	5	6	7	8
Public Works executed by the Public Works Department							
Public Works executed by the Civil Department	Statement enclosed						

G Statement showing details of charges under Medical relief for the year 194 —194

Details	Name and locality of Medical Institution																							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount
									Statement enclosed															

(To be submitted once in five years)

H Statement showing the details of establishments for the year 194 —194

Head of Account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks i e authority for the scale of establishment entertained
1	2	3	4	5	6	7

The draft Budget with its other enclosures received with your letter under advertance are returned herewith for favour of reference

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

In Shimoga Town Municipal Council
11-5-1946 at 5-30 P.M.

256. 1946-47 సంవత్సరానికి రావలసిన ఖర్చు మున్సిపాలిటీ సివిల్ ఆదాయ వ్యయాలకు వచ్చి యున్నది కాని 6-5-46 దినాన జరిగిన మున్సిపల్ సమావేశంలో తీర్మానించడమైనది

Resolution

ఇప్పుడు మంజూరు చేసిన డిమాండ్ లో ఒక్కొక్క శీర్షిక క్రింద ఖర్చులు చేయడానికి ఈ క్రింది మొత్తాలు అవసరమని తీర్మానించడమైనది

A	General administration	35,110/-
B	Public Safety	13850/-
C	Public works	137,400/-
E	Public Health	97624/-
F	Public Instruction	2000/-
G	Contributions	660/-
H	Miscellaneous	8001/-
I	Public debt	54,464/-
	Total Expenditure	3,49,109/-

Sd M Narasimhakamath
President

President,
Town Municipal Council
Shimoga

Explanatory Note on the variations between the Budget estimates of 1946-47 and the sanctioned estimates for 1945-46

R e c e i p t s

A 1 O C T R O I -

A sum of Rs 65,000/- has been provided in the budget for 1946-47 as against Rs 60,000/- in the current year The enhanced provision is due to the proposed levy of Octroi duty on some additional articles and to the rise in the rate of some of the articles already taxed The revised estimate for the current year is Rs 48,000/- and the actuals of 1944-45 are Rs 49,266/-

A 2 Taxes on buildings and lands

A sum of Rs 24,000/- has been provided under the head as against Rs 23,000/- in the current year's sanctioned budget The work of revision of assessment was completed in the early part of the current year and the revised assessment which has resulted in an increase of about 47 % has been given effect to from the current year The revised estimate for the current year is Rs 20,000/- It is therefore expected to realise at least the sum anticipated under the head during next year The actuals for 1944-45 are Rs 19,791/-

A 4 Taxes on Professions and Trades -

The provision under this head is Rs 1,800/- as against Rs 1,500/- in the sanctioned budget for the current year The revised estimate for the current year is Rs 1,635/- Hence the provision for the ensuing year is enhanced

A 5 Tolls and Ferries -

The provision under the head is Rs 17,000/- as against Rs 15,500/- in the sanctioned budget for the current year As the revised estimate for the current year is Rs 16,416/- the provision for the ensuing year is slightly enhanced

A 6 Water Tax -

The enhanced provision under this head is due to the provision made under " Taxes on buildings and Trades" The sanctioned estimate for the current year is Rs 11,500/-

A 7 Lighting Tax

A sum of Rs 6,000/- has been provided under the head as against Rs 5,750/- in the current year's budget The enhanced provision is due to the amount provided under " Taxes on buildings and Lands "

A 8 Conservancy Cesses

The proposal to levy a special sanitary cess in the town is pending sanction of Government It is expected to realise a sum of Rs 14,000/- during the ensuing year The provision sanctioned in the current year's budget has been adopted for the ensuing year as the levy of the proposed tax was not sanctioned by Government during the current year

B 1. Pounds - Fines

A sum of Rs 1,500/- is provided under this head as against Rs 800/- sanctioned in the budget for the current year The enhanced provision is due to the proposal to open a new cattle pound in Islapura The revised estimate under the head is Rs 1,440/-

B 1. Feeding Charges

A sum of Rs 400/- has been provided under the head as against Rs 350/- in the current budget The enhanced provision is due to the proposal to open a new pound in Islapura and also the revised estimate for the current year

B 1 Surplus -

The enhanced provision of Rs 500/- under the head is due to the proposal of the Municipal Council to open a new pound in Islapura The revised estimate is Rs 439/- for the current year

C 2 Sale of lands -

A sum of Rs 1,00,000/- is provided under the head as against Rs 60,000/- sanctioned in the current year's budget The Municipal Council expects to realise not less than Rs 1,00,000/- by the sale of the Old Shandy Maidan and the sites formed in Hosmane and other extensions The question of selling the old shandy maidan is under correspondance and the orders of Government are awaited The amount provided under the head is the minimum that could be expected The revised estimate for the current year is Rs 75,810/-

C 5 Water Service Fees

The provision under this head is Rs 19,000/- as against Rs 18,000/- sanctioned for the current year The actuals for the year 1944-45 were Rs 18,393/- It is expected to realise more during the ensuing year Hence the provision is enhanced

C 6 Fees and revenues from markets -

It is expected to realise Rs 1,000/- from the vegetable market, as it will be leased out during the next year The muttion market will be shifted to the new stalls in Laskhar Lohalla Hence the provision is increased to Rs 1,500/-

The total provision under the head is Rs 6,200/- as against Rs 4,714/- realised during 44-45 Hence the increased provision under the head may kindly be retained for the reasons stated above

٦. Summary -

C 9 License Fees -

A sum of Rs 3,000/- has been provided under the head as against Rs 1,600/- sanctioned in the current year's budget The revised estimate for the current year is Rs 2,700/- Hence the provision of Rs 3,000/- under the head may kindly be retained

C 11 Fines -

The increased provision under the head is based on the revised estimate for the current year

E Miscellaneous Boring charges -

The increased provision of Rs 300/- under the head may kindly be retained as it is expected to realise more during the ensuing year

E 7 Stamp Revenue

The Government in their notification No L 11948 /M1 184-44-2 dated 11-6-1945 have sanctioned the levy of 1 % stamp duty on transactions of immovable properties in the Town from the current year onwards A revenue of Rs 3,000/- is expected to realise during the current year Hence an equal amount is provided for the ensuing year also

EXPENDITURE

A 2 (a) Permanent establishment -

The increased provision of Rs 4,000/- under the head as against Rs 3,945/- is due to the leave allowances etc , to be paid by the Municipality Hence the provision may kindly be retained

Temporary Establishment

A sum of Rs 1,080/- has been provided under the head as it is proposed to entertain one chashier on 25-1-40 for the collection of water service fees after the revised water service bye-laws which are pending sanction of Government are introduced and one additional mohatarfa account on 25-1-40 The provision may therefore be kindly retained

(b) Travelling allowances -

The increased provision under the head may kindly be retained as there are some bills pending payment

(c) The increased provision of Rs 400/- is based on the actuals for the year 1944-45

(f) Miscellaneous-maintenance of Motor Cars -

(1)	Driver Rs 40+10 x 12 = Rs	600/-
(2)	Cleaner 15+8 = Rs 276/-	276/-
(3)	Petrol Gallons 40X2X12 = Rs	960/-
(4)	Oil Rs	300/-
(5)	Repairs, purchase of tyres etc, Rs	1,064/-
	Total Rs	3,200/-

Expenditure Connected with the Municipal Meetings -

A sum of Rs 150/ only, has been provided under the head

(1)	Driver Rs 40+10 x 12	= Rs	600/-
(2)	Cleaner 15+8 = Rs 276/-		276/-
(3)	Petrol Gallons 40X2X12	= Rs	960/-
(4)	Oil	Rs	300/-
(5)	Repairs, purchase of tyres etc ,	Rs	1,064/-
	Total Rs		3,200/-

Temporary Establishment

A sum of Rs 1,080/- has been provided under the head as it is proposed to entertain one chashier on 25-1-40 for the collection of water service fees after the revised water service bye-laws which are pending sanction of Government are introduced and one additional mohatarfa account on 25-1-40 The provision may therefore be kindly retained

(b) Travelling allowances -

The increased provision under the head may kindly be retained as there are some bills pending payment

(c) The increased provision of Rs 400/- is based on the actuals for the year 1944-45

(f) Miscellaneous-maintenance of Motor Cars -

A lorry has been purchased during the current year A sum of Rs 3,200/- has been provided under the head This provision includes the pay of a driver on Rs 40/- + 10 per month and a cleane on Rs 15 + 8/- per month, purchase of petrol and motor oil and repair charges and the purchase of tyers tubes etc , as detailed in the margin The provision may therefore be kindly retained

Printing charges -

A sum of Rs 1,500/- has been provided under the head as against Rs 400/- sanctioned in the current year's budget The increased provision is due to the general election of members to the Municipal Council in April 47 when voters lists etc have to be got printed in addition to the usual charges that are being incurred

Expenditure Connected with the Municipal Meetings -

A sum of Rs 150/ only has been provided under the head

A sum of [illegible] is made

[illegible] the Clerk

[illegible] to the Treasurer for the Mayor's Unemployment Fund.

[illegible] Clerk

[illegible] Treasurer

[illegible] Mayor's Unemployment Fund

Usually, there will be three to four meetings every month and the Municipal Council will have to sit late at night, some of the councillors have, many a time, expressed their desire to have light tea or coffee Hence the provision may kindly be retained subject to sanction being obtained from Government in this behalf

II (1) Collection - Octroi establishment -

A sum of Rs 12,000/- is provided under the head as against Rs 10,000/- sanctioned in the budget for the current year The question of revising the scale of pay of the Octroi staff is engaging the attention of the Municipal Council Hence the provision is increased

II 2 (a) Mohatarfa Establishment -

A sum of Rs 3,900/- has been provided under the head as against Rs 3865/- in the sanctioned budget for the current year The Municipal Council at their meeting held on 29-4-46 have resolved ~~that~~ to enhance the cycle allowance of the Bill Collectors from Rs 3/- per month to Rs 5/- per month Hence there has been an increase in the provision

B Public Safety - 2 (b) Lighting charges in respect of Municipal buildings -

The Municipal Council have proposed to instal electric lights to the Coarpalles Choultry Hence an increased provision of Rs 1,000/- is made in the budget

(d) Electric Lighting Charges - Street Lights -

According to Government Order No EDS 3707-19 dated 23rd May 1945, some of the street lights which were removed during 42-43 have been restored during the current year A sum of Rs 12,500/- has therefore been provided under the head as against Rs 11,000/- sanctioned in the current budget The revised figures for the current year are Rs 11,175/- The increased provision may be kindly retained

B (3) Capturing & Deporting of Monkeys -

The nuisance of monkeys in the Big Brahimn Street has, of late, increased very much With a view to capture them an increased provision of Rs 200/- is made as against Rs 100/- provided in sanctioned budget for the current year

D Public Works 1 Original 2 Repairs -

Sum~~s~~ of Rs 83,000/- under original works and Rs 24,700/ under 'Repairs' have been provided in the budget for the ensuing year It is proposed to construct some road culverts, two cattle pounds, one circle in front of the Taluk Office, Sweepers' houses and etc as detailed in the list Some of these works have been sanctioned in previous years and are in progress It is proposed to repair some of the important roads in the Town which have not been repaired since many years The other roads have to be repaired on account of their bad condition It is therefore quite essential to get both the original owrks and the repair works executed during the ensuing year Therefore the provisions made under both the heads may kindly be retained

D 3 Compensation -

It has been proposed to acquire the slum area adjacent to Durgamma Temple in Durgigudi Extension, the lands on the river bank for the formation of a road and some of the revenue lands for the formation of extensions A sum of Rs 10,000/- only has been provided in the budget and it may kindly be retained

D 4 Tools & Plant Charges -

A sum of Rs 4,600/- has been provided under the head as against the revised estimate of Rs 8,740/- during the current year Hence the provision may kindly be retained

D 5 Establishment Charges -

The Municipal Council have sanctioned the payment of a personal allowance of Rs 50/- to the Municipal Overseer and the proposal is pending sanction of Government Hence the increased provision of Rs 5,100/- as against Rs 4,524/- in the current year's budget may kindly be retained

D 6 Providing Public Taps -

A sum of Rs 10,000/- has been provided under the head There is a proposal to provide public taps in some of the streets in the Town where there is great need for them There is also a proposal to lay submains to improve the water supply in some of the localities The amount provided is the minimum required for the work Hence it may kindly be retained

In all a sum of Rs 1,37,400/- has been provided under the head " D Public Works carried out by Civil Department" as against Rs 82,000/- sanctioned in the current year's budget The evised estimate for the current year under this head is Rs 1,12,240/- including the expenditure incurred out of the Government grant of Rs 10,000/- for anti-malaria works In view of this and also in view of the fact that the Municipal Council have to under-take all the improvement works noted in the list, the entire allotment may kindly be retained

E Public Health - (a) Additional establishment -

The proposal of the Municipal Council to levy special Sanitary cess and to control the conservancy system in the town is pending sanction of Government 75 scavengers on Rs 12+8/- each per month have to be appointed for cleaning private latrines after the introduction of the special sanitary cess bye-laws

The provision may, therefore, be kindly be retained

E 3 (1) (11) Other Items -

A sum of Rs 100/- has been provided for purchasing a kit box for the use of the Vaccinator. Hence the provision may kindly be retained

7 Cattle Pound --Temporary establishment -

It is proposed to establish a cattle pound at Islapura from the next year onwards Hence a sum of Rs 516/- only towards the pay of a Mustaddi on Rs 15+8/- per month and a peon on Rs 10+8/- per month has been provided The provision may therefore be kindly retained

Feeding Charges -

The increased provision under the head is due to the proposal to establish one more cattle pound in Islapura

9 Water Supply maintance Charges -

Government in their Order No L 10754-6/M1 dated 11-4-46, have sanctioned the proposal of the Municipal Council to take over the management of the Municipal water works under their control The Municipal Council at their meeting held on 11-5-46 have resolved that an Assistant Engineer may be appointed to supervise both the water works and the public works carried out by the Municipal Agency The Sanitary Engineer has sent an estimate for Rs 33,560 for the mainterance of water for 46-47 which includes tools and plant charges of 3,729/- This amount will be a savings if the manitence of the water works is taken over by the Municipal Council Therefore a sum of Rs 32,000/- only has been provided under the head (for meeting the pay of an Asst

not to be supported as [illegible] Rs. 10,404/- [illegible] one in the budget for the current year. The [illegible] may therefore be kindly retained.

12 Avenues Miscellaneous -

It is proposed to plant avenue trees in some of the roads in the Town [illegible] trees-yards [illegible] to be provided a sum of 1,000/- has been allotted [illegible] 100/- sanctioned in the current year's budget. The provision may therefore be kindly retained.

F Public Instructions - 2 Contributions and Grants to private Schools or Colleges -

The residents of the Town have proposed to start a private high school in the Town from the next academic year. They have approached the Municipal Council for a grant and the Municipal Council have proposed to grant to the extent of Rs. 2,000/-. Hence the provision may kindly be retained subject to obtaining separate sanction to the proposal.

Miscellaneous - Celebration of the Birthday of [illegible]

A sum of Rs. 100/- has been provided under the head as against Rs. 50/- in the budget for the current year. The increased provision is due to [illegible] required for the occasion. The provision may therefore be kindly retained.

1 (c) Chatrim - Purchase of Vessel -

A sum of Rs. 100/- is provided under the head as against Rs. 50/- in the current year's budget. It is proposed to purchase some vessels [illegible] provision may kindly be retained.

(d) Others - High School Centre -

The Municipal Council propose to grant 100/- for the

Private High School canteen in addition to what they have been paying to High School canteen Hence the increased provision under the head may kindly be retained

I Public Debt -

(3) Advances -

A sum of Rs 6 000/- has been provided under the head as against Rs 4,000/- sanctioned in the current year's budget The increased provision is based on the actuals for 1944-45

(4) Education Cess -

A sum of Rs 3,000/- has been provided under receipts An equal amount has been provided here

(5) Advance for Purchase of Bicycles and for building houses -

The Municipal Council propose to give advances to their Officials for purchasing bicycles and also for constructing houses as is being done in other departments A sum of Rs 2000/- has been provided for the purpose and it may kindly be retained

N O T E

If the Drinage Scheme which is pending sanction of Government is sanctioned, an amount equal to the loan instalment/can be set apart out of the amount under public works and the corresponding work may be taken up during 1947-48 It may also be stated that the realisations from the sale of sites will be more than what has been estimated

PRESIDENT
TOWN MUNICIPAL COUNCIL,
SIVAGANGA

CRI/-

Town Municipality Council, Shimoga

(Public Works Department)

List of works proposed to be executed during 1946-47 and allottment sought for them

D1 ORIGINAL WORKS

Sanctioned in previous years

1	Road culverts	10,000/-
2	Improvements to shardy maidan	500/-
3	Cattle pound in Islapur	3,500/-
4	Vegetable market in Durgigudi	5,000/-
5	A circle at the taluk office road crossing	5,000/-
6	Sweepers houses Ist set	5,000/-
7	Sweepers houses 2nd set	10,000/-
8	A flight of steps to the river by the side of Mr Nanjundaiah's house	2,000/-
9	Restruction of other flights of steps	1,000/-
10	Improvements to Courpaliah's Choultry	1,000/-
11	Shifting the position of the cattle pound in works shop roads	3,500/-
12	Improvements to the Bus stand stalls	500/-
13	Improvements to Vegetable market	2,500/-
14	Childrens' play grounds	1,000/-
15	Improvements to burrieal ground and burning ghats	4,000/-
16	Construction of cement drains	10,000/-
17	Cart stands	10,000/-
18	Taring Main Roads	8,500/-

REPAIRS

1	Road works sanctioned in previous years	3,600/-
2	Repairing Keredurgmanakeri in Ist division	1,000/-
3	- do - Calibsab's street	1,000/-

P T O

4	Repairing Old Post Office Roads	2,000/-
5	- do - The Convent roads.	1,000/-
6	- do -Byadarakeri	1,000/-
7	- do -Park road	3,500/-
8	Durgigudi Jail road metalling and tar painting	3,000/-
9	Mc Gaun Hospital road	1,500/-
10	Bol bungalow road from B H road to Jail road	2,600/-
11	Metalling cross roads in Mysore Bank Extension	1,000/-
12	Lighting to Choultry	1,200/-
13	Lighting to Municipal Dispensary	400/-
15	Repairing to Municipal buildings	2 500/-

WATER SUPPLY IMPROVEMENTS

	Improvements to distribution system	10,000/-

ACQUISITION

1.	For removing conjections and for town extension	10,000/-

A B S T R A C T

D 1	Original works	83,000/-
D 2	Repairs	24,000/-
D 3	Compensation	10,000/-
D 4	Tools & plants	4,600/-
D 5	Establishment	5,100/-
D 6	Public Fountins	10,000/-
	G R A N D T O T A L Rs	1,37,400/-

PRESIDENT
TOWN MUNICIPAL COUNCIL
SHIMOGA

CRR/-

G R S App F VI—G 2]

SUBJECT

Section Rl

File No 34-46

Serial No 7

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 14.11.46 194

Signed by

Proceedings of the Government of His Highness the Maharaja of Mysore

Correspondence ending with

Read— Letter No 173 Fin A-54 46-47 dt 12-10-46 (4/9/46) from the D.C. Shimoga forwarding, for sanction the budget estimates of the Shimoga Town Municipality for the year 1946-47

Order thereon—No R 5965-6 dt 14.11.46

Recorded with the following observations

The municipal council anticipates an income of Rs 3,00,970 and has provided for an expenditure of Rs 3,49,109/-

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ? —

during the year 1946 – 47

The receipts side of the budget is approved with the following modifications –

Budget Head –	Proposed by the municipal council – Rs	Approved by govt – Rs	Remarks
A8 Conservancy cess	14,000	Deleted	pending sanction of govt
C2 Sale of lands	1,00,000	75,000	As per actuals during 1945–46
9 License fees	3,000	2,000	As recommended by the D C

The expenditure side of the budget is approved with the following ~~modifications~~ ;–

Budget Head –	Provided for by the municipal council – Rs	Sanctioned by govt – Rs	Remarks
A2(f) Printing charges	1,500	1,000	As it is found sufficient for the purpose
D public works	1,37,400	1,05,000	As recommended by the D C
E 2 (a) Provision for additional establishment	18,000 Opened by	– Deleted –	Vide remarks against A 8 of the receipts side
Entertainment of one additional Sanitary inspector and the conservancy staff under	– nil –	1,100	As proposed by the D.

Examined by

WD 087—GPB—40 000—14 11 40

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

	By	By	
E 2(c) Hut & carts	11,000	13,680	As per actuals
E 6 Markets	396	876	as recommended by the D.C.
E 9 water supply and maintenance charges	32,000	33,560	as estimated by the Sanitary Engineer
7.2(a) contributions to private schools	2,000	deleted	In view of the unsatisfactory financial position of the subject
~~25 Advances~~			
25 Advances	2,000	deleted	as recommended by the D.C.

With the above modifications the abstract figures of the budget will be as follows.—

(Please see next file)

	Rs
Opening balance	60,221
Receipts	2,60,970
Total	3,21,191 ✓
Expenditure	3,00,029
closing balance	21,162 ✓

As seen from the detailed budget estimate, the normal expenditure is more than the normal income and the closing balance is far below the prescribed minimum. The Md. should devise ways & means to augment the resources of the Municipality in order to meet the expenditure which is ~~keep up with the increasing demand to enable them to meet the demand for services~~ increasing year after year in all directions.

Approved
20/4/46
Rowsey
Md

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read:-

Correspondence ending with letter No.173.Per.A.54/46-47 dated 12.10.1946, from the Deputy Commissioner, Shimoga District, forwarding for sanction, the budget estimates of the Shimoga Town Municipality for the year 1946-47.

ORDER NO. L 5965-6/Mel 34-46-7

Dated, Bangalore, the 14th November 1946.

Recorded with the following observations -

The Municipal Council anticipates an income of Rs.3,00,870/- and has provided for an expenditure of Rs 3,49,10 /- during the year 1946-47.-

The receipts side of the budget is approved with the following modifications:-

Budget Head.	Proposed by the Mun Cl.	Approved by Govt	Remarks.
	Rs.	Rs.	
8. Conservancy cess.	14,000	Deleted	Pending sanction of Govt.
C2. sale of lands	1,00,000	75,000	As per actuals during 45-46.
9. License fees	3,000	2,000	As recommended by the Deputy Commissioner.

The expenditure side of the budget is approved with the following modifications.

Budget Head.	Provided for by the Mun.Cl	Sanctioned by Govt.	Remarks.
	Rs	Rs.	
A2(f) Printing charges	1,500	1,000/-	As it is found sufficient for the purpose.
D. Public Works.	1,37,400	1,0 ,000	As recommended by the Deputy Commissioner.
E2.(a) Provision for additional Estt.	18,000	deleted	Vide remarks against A.8 of the receipts side.
Entertainment of an additional Sanitary Inspector the Conservancy Daffedar.	Nil	1,000	As proposed by the Deputy Commissioner.
E2. c) Hire of carts.	11,000	13,000	As per actuals.
E6. Markets	396	776	As recommended by the Deputy Commissioner.
F. Water Supply and maintenance charges.	32,000	38,500	As estimated by the Sanitary Engineer
F2.(a) Contributions to Private Schools.	2,000	deleted	In view of the unsatisfactory financial position of the Municipality.

,ontd.-

3 Advances.	2,000	Deleted.	As recommended by the Deputy Commissioner

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With the above modifications the abstract figures of the budget will be as follows -

Opening balance.	...	60,221
Receipts	..	2,60,970
	Total	3,21,191
Expenditure	...	3,00,029
Closing Balance		Rs. 21,162

As seen from the detailed budget estimate, the normal expenditure is more than the normal income and the closing balance is far below the prescribed minimum. The Municipal Council should devise ways & means to augment the resources of the municipality in order to meet the expenditure which is growing in all directions

Secretary to Government,
Revenue Department.

The Deputy Commissioner, Shimoga District
" Comptroller to Government of Mysore.

K.I.R.S.